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SUBJECT: Response to Final Office Action

Serial No.: U.S. Patent Application 10/039,026, filed December 31, 2001

I hereby certify that an Amendment After Final for the above noted case is being transmitted to the Technology Center 1700, at the U.S. Patent and Trademark Office (Fax No. (703) 872-9311) on November 24, 2003.

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Patent**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicant: Rajendran S. Michael *et al.*
Application No.: 10/039,055
Filing Date: December 31, 2001
Confirmation No.: 9092
Group Art Unit: 1772
Examiner: A. Chevalier
Title: Vehicle Energy Absorbing Element

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AMENDMENT AFTER FINAL

Sir:

This Amendment is submitted in answer to the Final Office Action dated October 2, 2003, which set a three month period for response. Thus, this Amendment is considered timely filed on or before January 2, 2004.

Amendments to the claims begin on page 2 of this Amendment.

Remarks begin on page 7 of this Amendment.